G. R. S. 58]

Previous references.

G. Fe. 45-14 Ss 102 B. 1915.
" Feby 15 (G. F.)

File No. 211-15

Serial Nos. 2

Later references.

G. Fe. 211-15 Ss 304.
" B. Aug 16.
G. Fe. 104-16 Ss 102. B. Dec 16.
G. F. 186-17 Ss 102. B. Aug 18.

GENERAL AND REVENUE SECRETARIAT.

9/37

Serial Nos. 2

Part B for July 1916.

SUBJECT.

The Report on the Examination of the Accounts of the Mysore Treasury, & bo for the Year 1914 by Mr. S. Ramanna Asst Secret Financial Department.

Sl. 2. H. order :-

Reviews the report with certain observations.

W D 1351—GPB—20,000—13-12-15

Mr. Ramachandra Rao
26. 7. 1916.

8131

G.R.S. 11] 1915.

GENERAL AND REVENUE SECRETARIAT.

(G.F)

NOTES.

File No. 211-15

FILE HEADING.

The Report on the Examination of the Accounts of the Mysore Tannery, Ltd for the year 1914, by Sh. Y. Thamanna, Asst Secretary, Financial Department

From

No. Dated Received

Diary No.	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

GPB—30,000—12-9-11

D 3131 Mar II

2

N O T E.

Submitted.

1. The report on the examination of the Accounts of the Mysore Tannery, Limited, for the year 1914 is herewith submitted.

2. The detailed examination of the books was done under my supervision by Mr.H.Sundara Rao, Accountant, Comptroller's Office, since transferred to the Secretariat temporarily. The work was done entirely out of office hours and took about two months on the whole.

3. It is submitted that as during last year an honorarium of Rs.80/- may be sanctioned, to be paid from the contingencies of the Comptroller's office to Mr. Sundara Rao for the work done by him.

Resd)

S. Shamanna
Assistant Secy.
10.1.16.

4. Please state categorically if there are any points for orders. If so state them seriatim below with very brief notes.

11/5

5. Taken in person to Resd on 18.5.16. Draft Order as per directions is put up.

Resd)

19/5

7. [illegible] file 28/5

6. 2nd Member
6417 Typed draft and last year's file put up
Done draft Read 12

G. R. S. 12]

General and Revenue Secretariat.

G. F. File No. 211 of 1915.

Serial No.	
2	To The Comptroller to Government. The Hon: Secy: Mysore Damery A. Chatterton Esqr. C.I.E. Director V. Rangaswamiengar Esqr. Govt. Do. No. H 563-6 dy 24-7-16 Reviews the report with certain observations.

NOTE—Contn. sheet.

GPI—70.000—17-12-15

REPORT ON THE AUDIT OF THE ACCOUNTS OF

THE MYSORE TANNERY, LTD.,

FOR THE CALENDAR YEAR 1 9 1 4.

♣♣♣♣♣

Process of audit:-

Verification of cash, stock and store balances.

1 The cash balance on 1st January 1915 was examined and found to be Rs.1,287-12-6 at the Tannery and Rs.58-6-9 at the Cantonment Factory as shown in the balance sheet. It agreed with the balance as per cash book at both the places.

Stock and stores.

2 The stock of goods and stores on 1st January 1915 at the Tannery and the Factory in the Cantonment were also examined and found to be as detailed in the list appended.

3 For boot materials, and stores such as bag frames, bag fittings, card boards, buttons, thread reels, eyelets, etc. no stock account is kept, and for chemicals, dyes and sundry articles at the Tannery and finished leathers at the Factory, the account kept has not been brought up to date. The only completed account is for finished leathers at the Tannery. With the exception of the last, it is therefore not possible to say if the stock on hand is equal to what the stock should be as per books.

4 The valuation of the stock and stores at the Tannery and the Cantonment Factory, for the purposes of the balance sheet, was done by Mr.V. Rangaswami Iyengar, Government Director of the Tannery, and that at Madras was done by Mr.

Mr. C.S. Doraswami Iyer, the Honorary Secretary, and they certify that the values approximate to cost as far as possible.

Books Examined.

5 The following books kept by the Tannery were examined in the course of the audit.

1. The Cash Book
2. The Store Purchase Book
3. The Cash Bill Books
4. The Credit Bill Books
5. The V.P. Bill Books
6. The Agency Bill Books
7. The Journal
8. The General Ledger
9. The Personal Ledger
10. The Stock and Store Ledgers
11. The Private Ledger
12. The Branch Cash Books

and 13. The Share Register.

6 The detailed transactions of all the days in January and of three days in each of the other months were traced through all the books in addition to a general examination of all the books.

7 The minor points noticed during the course of audit are entered in a separate statement A appended.

Previous year's audit.

8 The accounts are kept in the same manner as in the preceding year and as was reported last year, they are susceptible of simplification. Last year's report was sent to the Govt. Directors about the end of September 1914 and the suggestions therein could not obviously be made use of in preparing the accounts of 1914. Most of these suggestions are said to have been adopted in the accounts of 1915. The directions in which alterations were suggested last year and are to be reiterated now are as follows :-

P.T.O.

(1) The cash book need not be burdened with the branch accounts so long as they do not represent the actual passing of cash from the Head Office to the Branch or vice versa.

(2) The 'Bank' column in the cash book may be made use of and the roundabout way of showing payments by cheques avoided.

(3) The cash book of each day may be abstracted and posted into the Journal and Ledger instead of the individual items being posted.

(4) A separate agency ledger may be kept for including the Boot Factory and Madras and Calcutta Branch accounts.

(5) The Ledger should be balanced by entering the opening and closing balances and entries therein considerably reduced by taking only summarised entries from subsidiary books.

(6) Bought and Sold books should have a number of columns for entering the several kinds of articles bought and sold, instead of having only one column as at present, for facilitating classification.

(7) The Bill Books in which sales are recorded now should be replaced by a regular 'Sales' book.

(8) The Journal should contain a brief narration ~~of the 'original' entries therein~~ to indicate the nature of each transaction. At present the journal contains merely the Heads of debit and credit without any description of the entry.

❦❦❦

9 Copies of the Balance Sheet as on 31st December 1914 and the Profit and Loss Account for the year 1914 are put up and remarks are made on the more important items appearing in them.

P.T.O.

Capital and Liabilities of the Company.

Capital.

10 The authorised capital of the company remained the same, i.e., three lakhs (30,000 shares of Rs.10/- each) since 1909. At the and of the year the amounts of capital subscribed and paid up were Rs.1,69,980 and Rs.1,58,135-10-1 respectively. Out of these, Rs.49,070 was paid by Government, the balance representing the receipts from the general public. During the year there was not much progress in getting new shareholders or in collecting overdue amounts from existing shareholders. The only new shareholder was Mr.C. Sreenivasa Murthi to whom 200 new shares of the total value of Rs.2,000 were issued recovering the full amount.

Overdue calls.

11 The amount of overdue share calls which stood at Rs.12,707-5-4 at the beginning of the year was reduced to Rs.11,844-5-11 at the end of the year, the reduction being due mainly to adjustment of dividends on overdue shares. Cash recoveries amounted only to Rs.545-13-4. A list B is put up showing the names of share holders who are in arrears. It will be noticed that the following gentlemen who are connected with the Tannery and who should be the last persons to make default are themselves defaulters.

1. Mr. K.R.Sesha Iyengar, B.A., B.L., Advocate and Director of the Tannery Rs.360/-
2. Mr. N.S. Tiruvenkatachariar, M.A., Superintendent of the Tannery, Rs.455/-
3. Mr. T.S. Viswanatha Pillay, B.A., Manager of the Tannery, Rs.300/-

(5

NKA The company is in need of working capital as is seen from its loans from the Bank and elsewhere, and it is very desirable that steps should be taken to collect overdue share amounts and issue remaining shares early. Active steps do not appear to have been taken for recovering these amounts.

12 Debts and Liabilities of the Company.

Overdraft with Bankers on stocks as per contra. Rs.1,38,441-14-1.

The overdraft with the Bank of Madras amounts to Rs.1,38,441-14-1 showing an increase of Rs.26,266-0-7 over the figure for 1913.

13 Loans:- Rs.10,000.

The balance of Rs.10,000 out of the loan of Rs.30,000 taken from Messrs. A. Narainsawmy Mudaliar & Co. remains unaltered during the year and is the only loan of the company.

14 Sundry creditors for goods, etc.- Rs.13,052-5-9

A sum of Rs.13,990-9-7 remained unpaid by the company at the end of the year, representing (1) cost of materials supplied by the parties or work done by them for the company, (2) amount remitted by parties in excess of cost of goods ordered by them, (3) advances on value of goods ordered by the parties, and (4) pay and allowances kept in deposit by members of establishment but unclaimed by thm when leaving the Tannery, etc. Out of this sum, Rs.938-3-10 made up of amounts remaining unclaimed by the parties from a very long time is written off and added to the Bad Debts Reserve Account. The balance of Rs.13,0.2-5-9 remains to be paid by the company. As it is

unlikely

As it is unlikely that parties who sent advances would remain quiet if such sums were not returned or the supplies ordered made, it is to be presumed that the articles they required must have been despatched without being noted in the books.

15 Unpaid Establishment etc.- Rs.3,963-15-6

This sum represents rent and establishment charges due at the close of the year yet to be paid.

16 Dividends unpaid.- Rs.13,061-3-0 .

The company, though it has been declaring dividends since 1910, was not actually paying them - a somewhat unusual procedure - till 1913. The company has paid dividends amounting to Rs.2,379-5-5 during the year to some shareholders. (51 The dividends due to the Mysore Government on their fully paid up shares have not been paid, and the company has not issued dividend warrants to many other shareholders.- It is not fair to discriminate between one shareholder and another, and the proper course for the company ~~is to~~ appears to be 16 send dividend warrants to all the shareholders.

17 Security deposits.- Rs.4050/-

This amount consists of security deposits taken from the cashier, the leather store-keeper and the chemical store-keeper and some of the canvassing commission agents, according to the discretion of the company.

Out of Rs.7,250/- held at the beginning of the year, security deposits amounting to Rs.3,500 were returned during the year to three agents who severed their connection with the Tannery, and a fresh deposit of Rs.300 was taken from another agent.

Bad Debts Reserve Account.

18 There was a balance of Rs.1,065-0-2 to the debit of this account at the end of 1913 and a sum of Rs.1,000 is transferred from the Profit and Loss account of 1913. Rs.938-3-10 being debts due by the company to parties but unclaimed by them has been added to this account during the year. Out of the total sum of Rs.3,003-4-0, a sum of Rs.730-15-11 on account of sums due to the company but irrecoverable either on account of longstanding arrears or the amounts being too small, is written off leaving a balance of Rs.2,272-4-1 at the end of the year to the debit of this account.

Property and Assets:-

19 Immoveable Property.

The value of the Tannery site is taken unaltered at Rs.1,950-8-0 and the buildings at Rs.34,707. The Tannery buildings were extended by the addition of a few zinc sheds, etc., at a cost of Rs.214-3-7 during the year. The value of the buildings at the close of the year was Rs.34,707 after allowing a depreciation of 2½% (Rs.988-4-8) on the original value.

Moveable Property:-

20 Machinery.

The total amount spent on machinery during the year amounted to Rs.16,133-14-1. Out of this, about Rs.3,000 were spent for replacing worn out parts of old machines, like pulleys, shafting, couplings, girders for machines, insole, outsole and heel knives, etc., and the balance on purchasing new machines.

(8

21 The more important new machines purchased are the following:-

			Price Rs.
1.	Four roller oscillating bottom scourer..	1.	730- 4- 2
2.	Wzard slugging machine ..	1.	992-15- 4
3.	Heeling machine ..	1.	1,118- 5- 0
4.	Electric Motors with starters ..	3.	1,356- 3- 7
5.	Clicking press for uppers ..	1.	746-13- 0
6.	Turner putting out machine (for Tannery).	1.	4,540- 2- 0
7.	Set of horizontal treble ram pumps ,,..	1.	1,063-12- 0
	Total..		10,548- 7- 1

22 Only two of these machines are installed in the Tannery and the rest are for the Boot Factory in Cantonment.

23 After allowing depreciation at 5% on the original cost, the value of machinery at the end of the year is taken at Rs.44,565/-.

24 As remarked in last year's report," It would be better if the rate of depreciation in this case is raised to 7½% ", the depreciation of 5% is insufficient, ~~particularly as replacements are also included under value of machinery.~~ be be exchanged in Calcutta

25 Furniture.

Additions to furniture to the extent of Rs.1,418-10-9 were made during 1914, the chief items being (1) timber, bolts, nuts, screws, etc., for fitting up wooden racks at a cost of Rs.892-13-0

(2) show cases,(Calcutta and Madras) Rs.141- 0-0

show window at Calcutta Rs.147-13-0

(3) tables, chairs, sign boards, etc., Rs.163- 0-0

After allowing depreciation at 10% on the original cost, the value of furniture at the end of the year is taken at Rs.3,175-0-0.

26 Tools and Plant.

The main items under this head are, spanners, wooden lasts for boots and shoes, belting fasteners ha...ers

hammers wire cutters, weights, balances, tables for machines, punches, etc. Additions to the value of Rs.3,179-9-2 were made during the year, out of which more than Rs.2,600 was spent on lasts for boots and shoes.

A sum of Rs.90/- being cost of timber and reapers for wooden racks, and Rs.78-3-3 for an electric fan at the Calcutta depot, have been wrongly charged to this head instead of to the head "Furniture".

After allowing depreciation at 10% on the original cost, the value of tools and plant is taken at Rs.9,004-0-0 at the end of the year.

Stock in trade.

27 The total quantity and value of raw hides, boot materials and stores purchased during the year, the value of finished goods sold, and the stock at the end of the year were as follows.

Purchases-

No. of raw hides..Buffs 1322, Cow 10186, Horse 90, Sheep and Goat 5261, Total 16859.

Value R..

	1912	1913	1914
Raw hides ...	72,039- 7-11	1,09,786- 4- 0	89,960- 4-
Boot materials .	16,496- 7- 4	27,475- 1- 6	17,613-11-
Sundry articles.	5,831-10- 6	7,983-10- 8	8,132- 5-
Chemicals ...	14,153-15-10	19,143- 7- 3	17,127-14-
Total...	108,521- 9- 7	1,64,388- 7- 5	132,834- 3-

Sales-

	1912	1913	1914
Finished leather	103,982-5- 8	190,687-13-10	227,507- 4-1
Finished goods	167,982-15-10	163,319- 3- 7	150,896-10-
	271,965- 5- 6	354,007- 1- 5	378,403-15-

Stock and Stores-

	on 31-12-1912.	on 31-12-1913	on 31-12-191
Finished leather and goods...	85,736-12- 0	81,108-14-10	71,016-14-
Unfinished do.	45,521-12- 0	93,475-14- 0	119,445- 6-
Chemicals etc.	14,956-15- 7	24,365- 4- 3	22,409- 2-
Total	146.215- 7- 7	198.950-1-1	212,911- 7-

The valuation of the stock is made at the cost price on unfinished goods, and on finished goods at selling price less 12½%.

Debts due to the Company.

28 A sum of Rs.35,015-2-4 was due to the company at the end of the year by parties on account of goods supplied to them on credit or on account of advances paid by the company to firms for the supply of materials. Out of this, Rs.33,288-3-7 is considered good as being easily recoverable and Rs.1,726-14-9 is considered doubtful.

Advances to labour, etc.

29 Advances are paid to workmen, for labour, and to the clerical staff, to be recouped from their monthly wages and pay, in instalments. Advances are also given to the Manager and the Superintendentfor the purchase of hides and other articles for the Tannery, for travelling and other expenses, to be subsequently adjusted in their personal accounts. Contractors and suppliers of materials are also given advances.

The issue of advances is on the increase as is seen by comparing the figure outstanding at the end of the year with that at the end of the two previous years.

1914	1913	1912
Rs.3,211-8-10	1,976-15-2	2,529-5-4.

30 According to the balance sheet, the balance at the end of 1913 was 1,976-15-2, but according to the Advance Book, it was Rs.2,042-6-11. The difference of Rs.65-7-9 between the Ledger and Advance Book is said to have been due to the an item having been left out to be taken credit in

in the latter when the advance was recouped at the Cantonment Factory, but taken correctly in the Ledger. Advances amounting to Rs.1,234-9-8 (nett), viz., Rs.726-8-7 at the Tannery, Rs.375 at the Calcutta depot being advance of 3 months' rent according to agrrement, and Rs.133-1-1 at the Cantonment Factory were paid during the year.

31 Preliminary expenses on Cantonment Factory capitalised- Rs.3,220-11-9.

This represents the cost of transferring the Madras Boot Factory to Bangalore Cantonment and erecting the machinery there. This is made up of several large items from 2nd February to 21st March 1914 spent on railway charges, transport of machinery, fixing of machines, electric installation, wages of workmen during the same period, etc.

The balance of Rs.1,043-3-10 out of the preliminary expenses incurred on the starting of the Tannery is finally written off the Profit and Loss account this year and the account closed.

32 Summary of items in the Profit and Loss account of 1914.

The Trading account of the Tannery showing a gross profit of Rs.57,667-11-9 is as follows:-

(P.T.O.

TRADING ACCOUNT.

1914 Jany 1st.	To stock of goods at the beginning of the year ...	1,74,584-12-10	1914 Dec. 31st	By Tanning .	76,543- 4- 5
	To stores -do- .	24,365- 4- 3		,,Finished leather .	12,596-13- 9
	To wages .	16,594- 8- 0		,,Stock of goods at the end of year .	1,90,501- 4- 7
	To discount and other charges .	24,831- 3- 3		,,Stores ,,	22,409- 2- 8
	Loss on Boot Materials	48-14- 8		,,Chemicals and sundries	3,846-14- 0
	Finished goods..	348- 7- 0			
	Cantonment Factory.	23,824- 8- 0			
	Calcutta depot.	9,941- 0- 6			
	Madras agency.	17,683- 1- 3			
	Total..	51,845-15- 5			
	Less profit from the Madras Factory.	43,992- 0- 1			
	Transfer of stocks and stores..	7,853-15- 4 ...	7,853-15- 4		
	GROSS PROFIT		57,667-11- 9		
		3,05,897- 7- 5			3,05,897- 7- 5

Income 305897-7-5
Expre. 248229-11-8
Gross Profit 57,667-11-9
Net profit 2267-5-9

The gross profit of 1914 is more than that of the previous year by Rs.4,692-10-7. The increa is due to increase in the tanning of leathers and in the sale thereof during this year. The net value of stock on hand is much lower than that of the previous year.

83 Nett Profit- Rs.2,267-5-9.

Though the gross profit for 1914 is more than that for 1913, the nett profit is much less This is chiefly due to increase in expenditure

under

under several heads over that of the previous year.

34 To facilitate reference and for comparison the expenditure under several heads for the years 1912, 1913, 1914 is shown below.

	Head of expenditure.	Amount spent. 1912.	1913.	1914.
(1)	Interest on loans ..	4,946- 1- 5	5,599- 6- 0	8,743-12- 7
(2)	,, on Security deposits. ...		298-14- 7	333-10- 8
(3)	Establishments. ..	10,651- 9-11	11,698- 3-10	17,276- 4- 8
(4)	Advertising charges.	197-10- 0	982- 6- 0	1,777- 4- 9
(5)	Repairs. ..	...	329- 6-10	1,502-14- 5
(6)	Office and Misc.,,	1,402- 6-11	5,380- 0- 6	10,131- 8-11
(7)	Travelling expenses..	1,491- 8- 3	2,909- 4-11	2,399-10- 6
(8)	Agents' commission ..	7,018- 1-11	5,293- 9- 9	3,454- 7- 9
(9)	Printing and stationery	540- 0- 0	1,760- 9- 8	1,002-14- 9
10)	Rents..	2,128-12-11	2,031- 8- 0	4,123-10- 1

(1) The increase under Interest on Loans is due to the large borrowings from the Bank of Madras.

(2) The increase under Establishments is very marked, due mainly to (1) entertainment of one more manager, (2) appointment of more staff for Boot Factory in the Civil and Military Station, and (3) the establishment charges of Madras, Calcutta and Madura show rooms.

(4) Advertising charges show a marked increase. It is doubtful if the results achieved justify the increase.

(5) The large increase on Repairs is chiefly on repairs of machinery. New parts of machines and repairs have been got done at Messrs. Mackenzie & Co. in the City and in many cases wherethe parts could not be had locally, they have been obtained from England from the manufacturers of the machines, and hence the high charges.

(6) The large expenditure under Office and Miscellaneous consists of sundry charges of Calcutta depot, Rs.2,781-10-3, of Madras Show Room Rs.3,527-1-9, of Madura Show Room, Rs.689-7-1 and Office contingencies Rs.282-4-1 and Miscellaneous Rs.2,851-4-9.

The extraordinary expenditure under these heads, viz., sundry charges, etc., is due to all expenditure at Calcutta and Madras show rooms having been brought under them. No separate head is opened for each kind of expenditure. For instance, charges on account of stationery, carriage hire, sundry materials, card boards, electric power ~~charges~~, establishments at Madras and Madura show rooms, railway freight and telegrams, and postage are all shown under this head. The

The expenditure of Rs.2,851-4-9 under Miscellaneous is chiefly made up of cart-hire, jutka charges, exchange fees on drafts issued and cashed by the Bank, and other items.

(7) The expenditure under Travelling allowances rather heavy. The whole amount, viz., Rs8,399-10-6 was incurred for the journeys of the Superintendent, the two Managers, and one or two clerks on transfer. A long journey to Delhi, Bombay, Dehara-Dun and other places in Northern India was undertaken by one of the Managers at a cost of more than Rs.900/- for this single journey as is found by examining the bill. The purpose of the journeys are not noted in any bill.

(8) The total commission paid to Agents this year is somewhat lower that that of the previous years, chiefly because the number of commission agents has been reduced and the company has opened show rooms and depots in place of agents..

(10) The increase under Rents is due to rent paid for the newly opened Calcutta and Madras show rooms and the Cantonment Boot Factory.

Depreciation Account.

Depreciation is calculated on the original cost at 2½% on buildings, at 5% on machinery, at 10% on furniture and tools and plant, and every year the amounts are credited to the respective depreciation accounts. The balances in the several depreciation accounts at the end of 1914 were as follows:-

Depreciation	on buildings...	Rs.4,837- 9- 9
,,,	on machinery...	Rs.7,037-15- 1
,,,	on furniture...	Rs.1,022- 8- 2
,,,	on tools & plant	Rs.2,732-15- 9
	Total	Rs.15,631- 0- 9

PROFIT AND LOSS ACCOUNT.

The balance brought down from the account of 1913 was Rs.14,302-9-5. Out of this amount a sum of Rs.7,560-12-5 being dividend at 5% payable for the year 1913 was set aside, and Rs.1,043-3-10 being balance of Preliminary expenses of the Tannery capitalised was written off, and

andRs.1,000/- was added to the Bad Debts Reserve account, leaving a balance of Rs.4,698-10-2.

Including the profit of Rs.2,267-5-9 on the year's working, there was Rs.6,965-15-11 at the credit of the Profit and Loss at the end of the year.(1914).

The Directors have proposed that Rs.1,220-11-9 may be written off against the preliminary expenses of Rs.3,220-11-9 of the Boot Factory, that Rs.1000/- may be added to the Bad Debts Reserve account, and that a Dividend of 3% may be declared on the paid up capital, and the balance may be carried forward, as set down below approximately:-

Balance at credit of Profit and Loss account		Rs.6,965-15-11
Less-		
Preliminary expenses to be written off	Rs.1,220-11- 9	
Transfer to Bad Debts Fund..	Rs.1,000- 0- 0	
Dividends at 3%.. (approximately)	Rs.4,650- 0- 0	
		Rs.6,870-11- 9
Balance ..		Rs. 95- 4- 2

GENERAL.

87.

The year was somewhat exceptional in character owing to the removal of the Boot Factory from Madras to the Civil and Military Station which has adversely affected the work of the Company during the year, as explained by the Directors to the General Meeting of the Shareholders.

10.1.1916

H.S.R.
8/1.

A.

Statement showing the minor points

noticed during the course

of audit.

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(1) Receipts were not granted in all cases where amounts were received through the Bank and by V.P. money orders.

(2) The opening balance of the Cantonment Boot Factory according to the Balance Sheet of 1913 and and the cash book kept for recording the transactions of the Factory is Rs.200/-, but that shown in the Cash Sheet (daily) of 1st January 1914 is only Rs.23-0-1.

(3) Stamped recipts were not taken in the following cases:-

(a) Rs.100 paid to Mr.C.R. Srinivasiengar through the Madras agency on 18-1-1914.

(b) For amounts paid to parties through the Bank.

(c) Rs.31/- paid to Mr.C.R.Srinivasiengar being his local allowance. The amount is paid on his bill without a "pay" order nor is the bill enfaced as 'paid'.

(d) Rs.35/- paid to the same gentleman on 28-1-1914. No stamp is affixed to his receipt.

(e) The receipt taken from Mr,C. Narain Rao for Rs.25/- paid to him as medical fees on 18-4-1914 is stamped with a postal one anna stamp instead of a Mysore Receipt stamp.

(4) Cheques drawn on the Bank are sometimes brought on the cash book on the date on which they are written out, sometimes several days afterwards, and sometimes on the days they are cashed. e.g.,

(a) Cheque No.BC44124 for Rs.300/- written on 16-1-1914 in favour of Mr.C.S.Ganapathi Iyer, has been taken on the cash book on 19-1-1914 the day on which the party has cashed it.

Cheque No. B.044123 issued on 14-1-1914 in favour of the Manager of the Bombay Chronicle for advertisement charges has been taken into account on 15-1-1914 while it is cashed on 21-1-1914.

(b) Three cheques for Rs.215/-, Rs.110-4-4 and Rs.600/- were drawn on 17-4-1914 and taken on account on 21-4-1914 while they were cashed on differ[illegible]

(5) Vouchers were not found for the following payments:-

Rs.27-1-0 paid on 14th Mar, 1914

No.968. Rs122-9-0 ,, ,,19th May ,,

,,1123. Rs. 2-4-0 ,, ,,22nd June ,,

(6) Rs.100/- drawn on cheque No.B.044129 for wages to Cantonment Factory on 17th January 1914 has been taken on the receipt side of the cash book but not charged off as having been paid to the Factory, thus the cash balance on hand on the date did not agree with that shown by the cash book.

Several such amounts seem to have been paid without entering them in the cash book, as a sum of Rs.1,024-14-0 paid to the Factory from time to time between 6th Decr.1913 to 17th January 1914 has been adjusted on 10th Feby.1914

(7) Uniformity in classifying charges under particular heads of account is not maintained., for example-

(a) Sometimes expenses on stamps were charged to 'Office contingencies' and sometimes to'Sundry charges'

(b) Presentation of half-an-anna for each telegram delivered at the Tannery, paid to the cooly is sometimes charged to 'Office contingencies' and sometimes to 'Miscellaneous'.

(c) Similarly discount on drafts charged by the Bank is sometimes brought under 'Office contingencies' and sometimes under 'Miscellaneous' and sometimes shown separately as discount paid on draft so and so.

(8) Cheque No.B.046446 for Rs.15/- drawn on 10th Novr.1914 and on which is written 'Cancelled' is taken into account on both sides of the cash book, and it is subsequently taken on thedebit (receipt) side of the cash book on 13th Novr.1914.

(9) Voucher No.188 for Rs.1-2-0. Value of transfer stamps, charged on 21-1-1914. The amount is taken on the receipt side under 'Miscellaneous receipts' on 28th January 1914 and shown as value of transfer stamps debited on 21-1-1914 by oversight. Evidently the amount was not spent on stamps on 21-1-1914.

Dhamaraj
10-11-16

List of shareholders from whom share amounts are due at the end of 1914.

No.	Name of shareholder	Value of shares allotted	Amount paid till the end of 1914	Amount due
1	Mr. N. T. Srinivasan, Sons of late N. Tirumalai Iyengar	1,000	654	346
2	" N. T. Ramaswamy, Sons of late N. Tirumalai Iyengar	1,000	626-12	373-4-0
3	" N. Venkatesa Iyengar, Chief Observer	2,500	2159-11-2	340-4-10
4	" B. Venkatapathiengar, Retd. Inspr. of Schls.	1,000	545	455 0 0
5	" C. Seshachar, Advocate	500	81-12-0	418-4-0
6	" K. R. Seshia Iyengar, Adv. + Director of Insurance	2,000	1,740-0-0	260-0-0
7	" C. Gopalacharya	1,000	595-10-6	404-5-6
8	" M. L. Shame Gowda	1,000	529-4-0	470-12-0
9	" T. S. Viswanatha Pillai, Manager of Farm	1,000	700	300-0-0
10	" N. S. Tiruvenkatachar, Supdt. do	1,000	545	455-0-0
11	" G. R. James	1,000	109	891-0-0
12	" M. Ramaswamier	1,000	109	891-0-0
13	" P. Thangavelu chettiar	500	163-8-0	336-8-0
14	" T. Ramiah Contractor	500	272-8-0	227-8-
15	" T. Byannah "	1,000	327	673-0-0
16	" V. Singaravelu Chettiar	500	322-8-0	177-8-0
17	" V. Masilamani Chettiar	500	322-8-0	177-8-0
18	" V. Namasivaya Chettiar	500	322-8-0	177-8-0
19	" G. Thotadappa	2,500	2412-8-0	87-8-0
20	" C. Y. Nagarajah	250	101-5-6	148-10-6
21	" V. Muthuvelu Pillai	100	20-6-7	79-9 5
22	" G. Narainsami Mudaliar	150	100-11-10	49-4-2
23	" K. Venkataramier	100	81-2-11	18-13 1
24	" E.R. Sitarama Sastry	50	30-7-3	19-8-9
25	" A. Krishna Iyer	50	10-2-11	39-13-1
26	" C.G. Balabhadra Nayakar	500	301-7-7	198-8-5
27	" W. Cooksley	100	10-2-2	89-13-10
28	" V. Krishnaswami Iyer	500	200-14-3	299-1-9
29	" T. V. Varadarajulu Naidu	100	10-2-2	89-13-10
~~30~~	" ~~K.R. Nataraja Pillai~~			

No.	Name of Shareholder	Value of shares allotted	Amount paid till the end of 1914.	Amount due.
30	Mr. C. Sundaram Iyer	50	30-5-3	19-10-9
31	" R. Subrahmanya Iyer	50	10-1-9	39-14-3
32	" K. Srinivasa Iyer	50	30-2-3	19-13-9
33	" R.B. Lakshmi Rathan	1000	~~430~~ 730-0-0	270-0-0
34	" A. Lingaraj Urs.	2000	1000-0-0	1000-0-0
35	Tripurasundariammanniavaru	500	385-0-0	115-0-0
36	Mr. B.S. Krishna Iyengar	200	30-0-0	170-0-0
37	" C. Ramanuja Iyengar	200	40-0-0	160-0-0
38	" A.C. Lingaraja Urs.	1000	100-0-0	900-0-0
39	" B. Sitaramachar	250	50-0-0	200-0-0
40	" S. Kodandaramiah	200	20-0-0	180-0-0
41	" M. Venkatapathiah	50	25-0-0	25-0-0.
42	" K. Lakshmi Narainayya	250	25-0-0	225-0-0
43	" D. Raghothama Rao	100	75-0-0	25-0-0.
			Total	11,844-5-11

The Mysore Tannery Limited,

BANGALORE CITY.

DIRECTORS' REPORT.

The Directors beg to submit the Audited Balance Sheet and Profit and Loss Statement of the Company for the year ending 31st December 1914.

1. *Boot Factory.*—This has been equipped with Machinery of the latest pattern to the value of nearly Rs. 18,000. In deference to the wishes of the Shareholders of whom as you are aware the Government of Mysore are the largest Shareholders, it was decided to transfer the manufactory from Madras to Bangalore, preferably to a locality as near the Tannery as possible for obvious reasons. But as no suitable building sufficiently large to accommodate the growing Factory near enough to the quarters of the workmen and not inconveniently far off from the Tannery was available, the present building which is under all the circumstances the most suitable was selected. The shifting of a large manufactory, with as little disturbance as possible to the execution of the work on hand, and the urgent work that could not without detriment to the concern be put off, occupied the executive staff nearly three months. The breaking up of the Machinery in Madras and fitting them up in Bangalore and the attendant delay consequential to the different type of Electric current available here led to serious dislocation of the work in spite of the best endeavours of the staff to overcome it, with the result that the operations of the Factory entailed a heavy loss of nearly Rs. 20,000, and it took several months before the Factory could be brought back to its normal equilibrium. Added to this there was the labour strike also at a most inopportune time. The labour strike was got over by the training of caste men, and this has improved the quality and the output. Towards the end of the year the Factory was nearly self-supporting. Your Directors have every reason to believe that during the current year this Department will, like the Tanning Department, be working at a profit.

2. *Tannery.*—There was a still further improvement in the working of this Department which enabled us to recoup the loss sustained in the Boot Factory. The output of the Tannery proper which was Rs. 58,938 in value in 1910, Rs. 70,655 in 1911, Rs. 1,07,404, in 1912, Rs. 1,82,066,in 1913 increased to Rs 1,89,572, in the year under report. In order to cope with this steadily increasing work, arrangements have been made for installing additional Machinery and Electric plant at a cost of about Rs. 10,000.

3. *Finance.*—The Balance Sheet shows a net profit of Rs, 2,267-5-9 on the year's working after providing for all expenses including interest and depreciation. Including, the balance brought forward from last year's account, there is a sum of Rs. 6,965-15-11 at credit of Profit and Loss Account. The Directors recommend that :—

(*a*) a sum of Rs. 1,220-11-9 be written off against preliminary expenses at Cantonment Factory capitalised,

(*b*) a sum of Rs. 1,000, as recommended by the Auditors, be added to the Bad Debts Reserve Fund,

(*c*) a dividend of 3% per annum for the year ending 31st December 1914 be declared on the paid-up Capital and

(*d*) the balance be carried forward at credit of Profit and Loss Account of next year.

Dividends for 1911 and 1912 have been paid as decided at the last Annual Meeting. It is proposed that Dividends for 1913 and 1914 be made payable to Shareholders entitled thereto in the course of the current year at the discretion of the Directors.

4. *Arrears of Sharecalls.* The Directors regret to have again to draw attention to the large amount of Rs. 11,844-5-11 still outstanding as arrears of sharecalls. The Auditors in their report have written strongly about this fact and say,

> " It is most unfair to the other members of the Company that so large a sum should be outstanding and it is particularly unfair in view of the fact that every rupee of Capital that can be got is required, and for want of capital, the Company has to borrow over a lakh of rupees and pay heavy interest on same."

Drastic steps will be taken under the Articles of Association if the arrears be not paid up within the next six months.

BANGALORE CITY,
24th March 1915.

A. M. SUNDARAMURTHI MUDALIAR,
Chairman.

C. S. DORASWAMI IYER,
Honorary Secretary.

The Irish Press, Bangalore City—1915.

Stock in trade at the Tannery on 31st December 1914.

Chemicals and Dyes in the Stores.

Aluminium Sulphate	298 lbs.	27	15	.
Oropon	3 cwt.	525	.	.
Ascetic Acid	280 lbs.	105	.	.
Formic "	308 "	101	1	.
Mineral oil	880 "	123	12	.
Chrome Alum	4144 "	712	4	.
Soda	4592 "	287	.	.
Olive oil	414 "	349	5	.
Bichromate of Potash	1936 "	665	8	.
Caustic Soda	686 "	85	12	.
Caustic Potash	252 "	126	.	.
Paraffin wax	420 "	105	.	.
Sumach	784 "	122	8	.
Caster oil	380 "	71	4	.
Cutch	230 "	97	.	6
Alum	2625 "	123	.	9
Lactic Acid	1725 "	727	11	9
Ferrous Sulphate	40 "	2	8	.
Logwood	450 "	253	2	.
Myrabolams	372 "	15	14	.
Sodium Sulphate	1993 "	103	12	10
Borax	2240 "	420	.	.
Tartar Emetic	196 "	196	.	.
Salt	1176 "	48	13	8
Sodium Sulphide	630 "	118	2	.
Bismark Br. G.G.	4 lb. 7 oz.	8	7	.
Leather Blk J.B.	10 " 8 "	26	4	.
Diamond Phosphine D.	10 "	1	9	.
Rheonine G.	65 "	197	10	.
Leather Blk. J.E. Ex. Cone	7 " 12 "	10	2	9
Solitaria Finish	12 "	20	4	.
Chrome leather Blk.	137 " 4 "	171	9	2
Naphtylamine Blue Blk	170 "	223	2	.
Naradol D.	56 "	42	14	.
Sulphuric Acid	590 "	147	8	.
Tallow	120 "	26	4	.
Naphthol Blk	4 "	.	5	.
Methyl Violet	4 " 4 "	9	11	.
Aromine	5 "	5	11	.
Leather Br. 6. G.R.	2 "	2	2	.
Dark Nut Br.	1 "	.	14	8
Diamond Phosphine P.G.	3 "	6	5	6
Indian Yellow F.L.	8 "	.	15	.
Diamond Phosphine G.G.	3 "	6	12	.
Green Crystals	2 " 8 "	3	5	4
Red Arsenic	230 "	100	10	.
Cod and Sod oils	1066 "	266	8	.
Degras	744 "	139	8	.
Neat's Foot oil	68 "	19	13	4
Rozen	20 "	4	6	.
Jestic extract	23 lbs.	2	14	.
Roccelline	4 "	5	0	0
Anthracine Acid Br.	5 "	6	7	.
Leather Blk C.R.	7 "	1	.	.
Indian Yellow F.L.	30 "	56	4	.
Leather Br. A.	16 " 13 oz.	42	.	6
Diamond Phosphine G.G.	15 " 12 "	35	7	.
Havannah Br.	12 " 4 "	39	.	9
Diamond Phosphine R.	19 " 10 "	45	1	7
Brilliant Crocine	3 " 8 "	9	3	.
Chrome Leather Fast Br. D.	8 "	1	14	.
Scarlet E.C.	1 "	2	.	.
Chrome Leather Fast Yellow G.	12 "	1	5	9
" " Br. R.	1 " 12 "	4	6	.
" " Br G.B.	4 " 8 "	9	[illegible]	
Rheonine A	1 " 8 "	2	2	10
Formyl Violet	8 "	1	2	8
Havannah Br.	3 " 2 "	9	15	4
Chrome leather Yellow R.Ex.	2 "	5	.	.
Ox blood	3 "	7	8	.
Russian Red	8 "	1	[illegible]	4
Diamond Phosphine R.	5 "	11	7	7
Indian Yellow G.	4 "	9	5	4
Pungam oil	76 "	8	9	3
Boric Acid	112 "	33	4	.
Leather Br. R.	2 "	4	4	.
Azoflavine R.S.	1 " 8 "	8	4	.
Chrome Leather Blk.	2 "	2	7	4
" yellow G.	2 "	3	2	9
" Br. R.	2 "	5	.	.
" Blk	3 "	3	1	.
" Br. R.H.	2 "	5	.	.
		7357	9	2

Sundry Articles.

Kerosine oil Superior	24 Bottles	2	6	7
do Inferior	" "	2	1	6
Cotton waste	39 lbs.	7	5	.
Cylinder oil	¼ drum	6	12	.
Eggs 200		6	.	.
Corn flour	(2 mds) 49 lbs.	5	5	9
Brown paper	1 ream	6	.	.
Soap	3 bars.	0	9	0
Vaseline	23 lbs	12	15	.
Emery paper	12 Sheets	.	12	.
Twine	5 lbs	1	.	8
Candles 360		15	1	3
Match boxes 3 doz.		.	4	6
Filter cloth 3 yds.		.	6	9
Wire nails 28 lbs		3	15	
Twine balls 15 lbs		2		

Mantles 2	1	.	.
Sealing wax ½ vis	.	5	.
Methylated spirit 1 bottle	.	7	4
Ropes 200	18	.	.
Charcoal 32 bags	22	.	.
Fire wood 2667 lbs	8	12	6
Kerosine oil 1 tin Dfr.	2	1	6
" 4 " Supr.	9	11	-
Snake skin belt with silver buckles.	20	.	.
4 Sets of silver swami buckles.	60	.	.
	216	1	6

Leathers, (Finished) in Stores.

Black Morocco I.	9 sides	57	9	.
Brown R. G. Kid I	3 skins	9	3	.
" Morocco I	329 "	1417	11	.
" Imitation Kid I.	296 "	746	12	.
Black " " I.	19 "	53	2	.
Undyed sheep I.	1 "	2	3	.
Black Cow I.	1 "	7	14	6
Black Morocco II.	54 "	158	13	.
Maroon " II.	14 "	51	14	6
Black R.G. Kid II.	3 "	9	12	9
Brown Morocco II.	543 "	1942	.	3
Brown Imitation Kid II.	255 "	630	5	3
Black " " II	3 "	7	12	3
Brown Real R.G. Kid II	21 "	75	10	"
Undyed Sheep II.	3 "	5	11	6
Brown Cow II	2 "	12	5	6
—do— I.	13 "	92	8	.
Black Cow I.	457 "	3195	10	.
Brown Horse Sides.	12 "	149	13	6
Black Cow B.	2 "	13	14	6
Brown Goat skins	522 "	652	8	.
Black " "	3492 "	618	12	.
		9911	13	6

Unfinished goods.

Lime yard

Cow hides	127 at 11-8-	each	1460	8 .
"	929 at 9-8-	"	8825	8 .
"	1038 at 8-8-	"	8823	. .
"	972 at 7-8-	"	7290	. .
"	105 at 6-8-	"	682	8 .
"	108 at 5-8-	"	594	. .
"	222 at 5-—-	"	1110	. .
"	200 at 4-—-	"	800	. .
			29585	8 .

Deliming yard.

Cow hides	370 at 11/-/-	each	4070	. .
"	491 at 10/8/-	"	5155	8 .
"	180 at 9/8/-	"	1710	. .
"	298 at 9/-/-	"	2682	. .
"	167 at 8/8/-	"	1419	8 .
"	190 at 6/8/-	"	1235	. .
"	115 at 6/-/-	"	690	. .
"	62 at 4/-/-	"	279	. .
Crocodile skins	2 at 5/-/-	"	10	. .
Sheep skins	177 at 1/-/-	"	177	. .
			17428	. .

Tan yard

Buffs in tanning	27 at 18-—-		486	. .
" tanned	163 at 16-—-		2608	. .
Cows "	265 at 11-—-		2915	. .
			6009	. .

Wash yard.

Buffs fatliquored	~~40~~ at 19/-/-		760	. .
Sambar skins	4 at 7/8/-		30	. .
Deer skins	2 at 3/8/-		7	. .
			797	. .

P.T.O.

Pickle yard.

Buffs 1 85 at 17/-/-	1445	-	-
Snake skin 1 at 3/-/-	3	-	-
	1448	-	-

Bating yard.

Cow hides 152 at 12/-/-	1824	-	-
" 110 " 10/-/-	1100	-	-
" 90 " 9/-/-	810	-	-
	3734	-	-

Dye yard.

Brown Cow hides 197 at 10/8/-	2068	8	-
Black " 131 at 9/-/-	1179	-	-
Sheep skins bark tanned 336 at 1/4/-	420	-	-
Goat " 3 at 1/8/-	4	8	-
Cow leather for bags 56 at 16/-/-	896	-	-
—do— 50 at 14/-/-	700	-	-
	5268	-	-

Bark yard.

Cow hides for combination	29 at Rs23/-	667	-	-
Buffs for sole leather	22 " 21/-	462	-	-
—do—	96 " 20/-	1920	-	-
Cow hides for bag leather	66 " 20/-	1320	-	-
—do—	157 " 19/-	2983	-	-
—do—	128 " 18/-	2304	-	-
—do—	137 " 16/-	2192	-	-
Offals & splits & pits		2700	-	-
Tanned sheep skins	229 " 2/-	458	-	-
		15006	-	-

Machine yard.

Bark Tanned kids	1000 at 1/8	1500	-	-
Glazed black cows I.	16 " 10/-	160	-	-
Brown cows ready for I railing	249 " 11/-	2739	-	-
Black " to be II glazed	70 " 9/-	630	-	-
Black & brown imitation kids	73 " 3/-	219	-	-
Brown cows in sawdust	100 " 12/-	1200	-	-
Black " "	115 " 9/-	1035	-	-
" " finished	30 " 10/-	300	-	-
Brown " I glazed	116 " 11/-	1276	-	-
" " halves	20 " 12/-	240	-	-

Machine yard (Contd.)

			Rs.	
Brown Imitation kids	2	at 3/-	6	-
Black cows to be nailed	191	" 9/-	1719	-
—do— to be finished	213	" 8/-	1704	-
—do— to be II glazed	57	" 11/-	627	-
—do— to be I nailed	101	" 10/-	1010	-
—do— dried	178	" 8/-	1424	-
Black & brown cows halves	114	" 10/-	1140	-
Black cows to be saw-dusted	53	" 9/-	477	-
Undyed cows	18	" 9/-	162	-
Black cows drying	165	" 9/-	1485	-
—do— to be drained	266	" 8/-	2128	-
Black Imitation kids	101	at 2/-	202	-
Brown cows	152	at 10/-	1520	-
			22903	-

Finishing yard (Finished goods)

Undyed kids	43	at Rs4/-	172	-
—do— small	14	" Re1/-	14	-
Violet kids	8	" Rs2/-	16	-
—do— small	6	" Re1/-	6	-
Ash grey kids	14	" Rs2/-	28	-
—do— small	2	" Re1/-	2	-
Black kids	93	" Rs4/-	372	-
—do— small	16	" Re1/-	16	-
Undyed kids small	150	" Rs4/-	600	-
Black kids for purse	400	" Rs4/-	1600	-
Dark green morocco	25	" Rs4/-	100	-
Mixed —do—	25	" Re1/-	25	-
Dark green kid —do—	15	" Rs2/-	30	-
Maroon —do—	18	" Rs2/-	36	-
Black —do—	8	" Rs3/-	24	-
Brown Chrom Tanned kids	16	" Rs3/-	48	-
Bark Tanned sheep skins	910	" Rs3/-	2730	-
—do— Cow hides for bags	139	" Rs18/-	2502	-
Cow hides for bags	22	" Rs16/-	352	-
Waxed sole leather	29	" Rs15	435	-
Undyed buffs	135	" Rs16	2160	-
Green velvet leathers	8	" Rs2/-	16	-
Brown —do—	7	" Re1/-	7	-
Waxed Brown Calves	28	" Rs10/-	280	-
Black Cow hides	409	" Rs10/-	4090	-
Black Calves	85		15	-
Dark green goat skins	18	at Rs3	54	-
Bark Tanned Soles	12	" Rs15	180	-
			15910	-

Finishing yard. (Contd.) 15910

Black cow hides Small	21 at Rs5/-	105
Harness sides	10 " 15/-	150
Russet Cows	13 " 18/-	234
—do— black	15 " 17/-	255
Lace leathers	5 " 10/-	50
Brown Cow hides	44 " 14/-	616
Undyed Cows	66 "	72
Black harness cows	7 " 20/-	140
Samba Skins	17 " 16/-	272
Brown harness sides	3 " 18/-	54
Dark brown gaiter leathers	2 " 22/8	45
Brown Boy leathers	3 " 18/-	54
Black —do—	6 " 16/-	96
Brown —do— for restaining	4 " 15/-	60
Black harness leather	1 " 16/-	16
Combination Sole leather	1 " 14/-	14
Brown English Calves	4 " 10/-	40
English glazed kid	1 " 6/-	6
English brown Calf Small	1 " 4/-	4
Belting leather (Bark Tanned)	1 " 14/-	14
Mixed Morocco	17 " 4/-	68
Railway do	19 " 24/-	456
Black kid do	9 " 3/-	27
Crocodile Skins	9 " 10/-	90
—do— pieces	4 " 1/-	4
Brown Kids Small	43 " 3/-	129
Black bear Skins	3 " 10/-	30
Spotted Deer Skins	23 " 5/-	115
—do— pieces	7 " 1/-	7
Deer Skins	42 " 5/-	210
Tiger Skins	4 " 25/-	100
—do— rejected	1 " 6/-	6
—do— pieces	3 " 1/-	3
Bark Tanned Cows for russet	10 " 20/-	200
~~Sh~~ Sheep Skin with hair	1 " 5/-	5
Cheetah Skins	13 " 10/-	130
—do— piece	1 " 2/-	2
Bark Tanned Calves for russet	12 " 13/-	156
Snake Skin	1 " 3/-	3
Cobra Skins	33 " 1/-	33
Mixed pieces in 7 bags - 208 lbs at 8as per lb		104

Russet pieces	1700 lbs at 8as per lb	850
Red. Morocco	28 at Rs4/-	112
Black Cow hides	200 at Rs9/-	1800
Black Cows for harness	150 at Rs8/-	1200
—do—	50 " Rs10/-	500
—do—	180 " Rs9/-	1620
—do—	177 " Rs12/-	2124
Bark Tanned Sheep Skins	458 " Rs3/-	1374
Cows for boy leather	240 " 18/-	4320
Combination cows	201 " 16/-	3216
Cows for boy leather	129 " 18/-	2322
—do—	84 " 18/-	1512
Russet leathers	55 " 20/-	1100
Splits 90 lbs. Bark Tanned Splits 134/50 lbs }	at 16as per lb	84
—do—	124 " —do—	46 8
Coloured Offals	144 lbs at 7as	63
Undyed "	20 " —do—	8 12
Bark "	55 " —do—	24 1
Laces (cut)	38 " Rs2/- per lb	76
		42437 5

Summary of details

Finished ~~goods~~ leather in stores		9911 13 6
—do— Finishing yard		42437 5
Total		52349 2 6
Less 12½ % depreciation		6543 10 3
		45805 8 3
Unfinished leathers		102178 8
Chemicals and Sundries		7573 10 8
Total		155556 10 11

Stock-in-trade at the Cantt. Boot Factory on 31st December 1914.

Store (materials & sundries.)

Kit bag frames	24" size	82	246	. .
"	22" "	73	219	. .
"	20" "	107	318	. .
"	18" "	80	200	. .
"	16" "	92	230	. .
"	14" "	45	112	8 .
Riveted do	24" "	35	105	. .
"	16" "	8	20	. .
"	18" "	12	30	. .
Square Hand bag frames	14" "	18	27	. .
"	12" "	6	9	. .
"	13" "	48	36	. .
Brief bag frames	16" "	72	108	. .
"	18" "	276	414	. .
Gladstone bag "	28" "	180	210	. .
"	26" "	142	284	. .
"	24" "	35	70	. .
"	22" "	144	216	. .
"	20" "	108	162	. .
"	18" "	36	54	. .
Suit case frames		19 doz	27 8	.
Attache case "		6 "		
Money purse frames		90	48	. .
Curve bag "		84	42	. .
Havalai "		8	14	. .
Red Serge for lining		9 pieces	260	. .
Green " "		5 "	50	. .
White " "		1 "	40	. .
Brown celluloid		2½ "	98 8	.
Green "		2 "	75	. .
White "		1½ "	55	. .
White drill		1¾ "	56	. .
Sock lining black		7 "	311 8	.
do Tan		1 "	44 8	.
do Calico		8.5 yds	42 8	.
Tennis Canvas		10 "	10	. .
White oil-cloth		7 "	8 12	.
Linen cream lining		4 pieces	100	. .
Puff lining		1 piece 90 yds	70	. .
Cold water glue		5 cases	185	. .
Tacking on wire		24 coils	192	. .
Slugging wire		19 rolls	190	. .
McKay wax		100 lbs	60	. .

Toe puffs	1 Cask	25	.
Counters	6 casks + 1 case	120	.
Tingles	5 cwts.	150	.
Shank pieces	2 bags	24	.
Machine pins	3 casks	250	.
Card boards	5 bales	125	.
do	3 lbs weight 1½ "	36	.
Leather boards	2½ cwts.	35	.
English Book-boxes	600	112	8
Country do	400	90	.
Show cards	750	750	.
Leather boards	3 bales	120	.
Card boards	2 "	50	.
3/4" Rivets	2 cwts.	64	.
Blake thread	660 balls	1650	.
Black common reel	10½ doz "	16	8
Brown do	11 " "	18	6
White do	3 " "	4	8
Barbours White reel	7⅓ " "	90	.
Pearson's Silk reel brown	23 reels	40	.
do black	27 "	47	.
do White	90 "	135	.
Elastic 40 rolls. (25 yds each)		625	-
Boot tape brown	50 rolls.	362	8
do Black	60 "		
do White	35 "		
Heel balls	32 gross	96	.
Wax cakes	24 gr + 3.	91	-
Sand paper coils	98 rolls	81	.
Emery covers	19 gross.	85	.
Sand paper flat	6500 sheets	325	.
Shoe laces	74 packets of 36 gross each.	275	12
Common eyelets	270 boxes	135	.
Bristles	½ lbs	15	
Eyelets	122 boxes	61	.
Suit case locks	3 doz & 11 prs.	112	.
Suit case fittings	1 set	60	.
Suit case brushes, mirrors, two razors, scissors etc		220	.
Bridle bits	9	18	.
Liverpool bits	3	7	8
Jones' Patent Buckles	51	102	.
Brass suit case locks	15 prs.	37	8

Brass lever locks for bags	15 prs	40	.	.
Suit case locks large	34 "	102	.	.
Brass dog-collar buckles	1", 5 gr.	15	.	.
—— do ——	$\frac{3}{4}$", 5 gr.	14	.	.
Brass buckles	1", 2 "	8	.	.
Attache case locks	$\frac{3}{4}$", 58 prs.	96	.	.
Nickel buckles	$\frac{7}{8}$", 12 gr.	42	.	.
do	$1\frac{1}{4}$". 4 "	16	.	.
do	$\frac{5}{8}$", 3 "	10	8	.
Gaiters springs	33 prs	8	.	.
Wooden heels	8 "	2	.	.
Silk bows	45 "	5	10	.
Awls	6 doz.	15	.	.
Pethia, white, brown & blk.	6.	9	.	.
Tie shoe buckles	192 prs	12	.	.
Singer needles	2 doz.	1	8	.
Saddle trees	2	6	.	.
Hames	19	38	.	.
Saddle backs	4	4	.	.
Flour	1 case	8	8	.
Glue, hot	1 case	10	8	.
Lustoria dressing Brr.	7 tins.	35	-	-
—— do —— Black.	19 "	95	.	.
Barrel quick black	5 gals.	15	-	-
—— do ——	2 drums	15	.	.
Blake thread Samples	9 balls	18	.	.
Coloured paper for gold printing	1 roll	1	-	.
English hooks, brown, blk & wh.	40 boxes.	25	-	-
Black buttons	2 packets.	4	-	.
Brown "	3 "	6	.	.
Black tubular rivets	3 "	6	.	.
White buttons	1 pkt.	1	.	.
White tape	$1\frac{1}{2}$ roll			
Brown "	1 "	10	8	
Black "	1 "			
Red "	15 yds.			
Gold powder for Embossing	1 tin	2	8	.
Sail eyelets and rings	10 packets	7	8	.
Aluminium half nails	1 pkt.	.	12	.
" Spikes	2 sets	1	8	-
Push buttons	19 boxes	38	-	.
Wooden handles	9	9	.	.
Cutty hooks	162 boxes.	324	.	.
" packets	42	213	.	-

Rubber heels	2 prs	-		
Stretchers	2 sets	30	.	.
Chalk	1 box	.	12	.
Heel perfection	9 Gross	18	.	.
Pincers	3	6	.	.
Planet Machine thread	7 reels	14	.	.
Black clips	$\frac{1}{2}$ Gross	1	4	-
Brown eyelets (Ladies')	15 pkts	15	.	.
Unchangeable eyelets	50 boxes	50	.	.
English Dark brown eyelets.	7 pkts	14	.	.
Superior black small "	7 pkts.	14	.	.
Black eyelets (Ladies')	10 "	10	.	.
Brown tubular rivets	3 "	6	.	.
English Wax for thread	$4\frac{1}{2}$ tins	22	8	.
Money purses with fittings	190	95	-	.
White Badminton shoe laces	2 gr.	18	.	.
Black —— do ——	3 gr.	27	.	.
" Silk boot-laces	1 gr 70 prs.	35	.	.
Money purse fittings	1 box	4	8	.
Brown boot-laces (silk)	2 gr.	144	.	.
White " "	64 prs.	32	.	.
White shoe laces (cotton)	14 gr	126	.	.
Brown boot-laces "	4 "	36	-	.
Brown boys' boot-laces	6 "	54	.	.
Brr, blk & white Gibson silk laces		18	.	.
Black boot laces (cotton)	$2\frac{1}{2}$ doz. 7 gr.	84	.	.
... boys' —— do ——	9 "	75	.	.
White badminton boot laces	5 "	60	.	.
Brown boot laces	5 "	60	.	.
Black —— do ——	$4\frac{1}{2}$ "	54	.	.
Gladstone bag partition sides	22	55	.	.
Bundle green Canvass pieces	1	5	-	.
Leather washers	14 doz.	17	8	.
Golf bag leather	1	8	8	.
Holdall	1	17	8	.
Black & brown glaze polish	112 tins	84	.	.
Empty dealwood cases	18	36	.	.
Rivets $\frac{1}{2}$ inch.	12 boxes	18	.	.
Black & brown button stain	38 tins	114	.	.
Oakline dressing	4 "	12	.	.
Imperial wax stain	4 "	14	.	.
Anticrease quick shank	69 "	175	.	.
Miller's finishing dressing	4 jars	28	.	.
		14733	-	-

		14,733	.	.
Brunswick Blk dressing	8 jars	32	.	.
English wax black	3 tins	15	.	.
Empty dealwood cases	16.	48	.	.
Electric Table lamp stand	1	7	8	.
		14,835	8	.

Leathers in stores.

Dark Brown Cow I.	3 sides	25	14	.
—do— II	43 "	384	7	9
—do— III	77 "	134	.	.
Light —do— I	1 side	8	1	.
—do— II	60 sides	360	12	3
Black cow I	2 "	19	4	.
do II	73 "	499	11	.
Black horse I	11 "	140	5	.
Brown " I	1 "	13	7	.
Light Brown morocco I	12 "	54	3	.
—do— II	17 "	55	5	6
Dark —do— II	15 "	53	12	9
—do— III	122 "	366	.	.
Undyed cow II	12 "	78	5	3
—do— sheep II	84 "	53	13	.
—do— goat II	43 "	108	6	9
—do— III	63 "	109	2	.
Brown Imitation kid II	55 "	117	12	9
Black —do— I	18 "	64	6	9
Brown sheep skins	55	82	8	.
Black —do—	22	33	.	.
B.T. Sheep skins	50	75	.	.
Black morocco I	1	3	.	.
—do— II	1	2	8	.
—do— III	12	24	.	.
Red —do— I	5	22	8	.
Green —do— I	5	22	8	.
Brown glace kid III	6	15	.	.
Brown croc gr. Bag leather I	26 sides	368	4	.
Dark —do— I	9 "	135	.	.
Green —do— I	1 "	18	.	.
Brown gaiter leather I	1 "	19	.	.
Velvet Sheep skins Coloured I	6 "	18	.	.
Undyed buffs	7.	84	.	.
Chrome soles	185 lbs	210	.	.
B.T. soles	15 "	15	.	.
Russet leathers	130 "	195	.	.
Black harness leather	47¾ "	71	10	.
Brown —do—	6	9	.	.
Picker brand leather	40 "	80	.	.
B.T. splits	50 "	18	12	.
Undyed "	30 "	11	4	.
B.T. insoles	30 "	11	4	.
Tiger skins	2½ skins	125	.	.
Deer "	4 "	20	.	.
Snake "	2 "	4	.	.
Real croc skins	4 "	40	.	.
Pieces 1 case		45	.	.
Sandal pieces	90 pairs	180	.	.
B.T. soles, insoles etc	500 "	250	.	.
Chrome soles, insoles etc	100 "	75	.	.
Offals	200 bags	1000	.	.
Dark brown Cow I	11 sides	83	7	.
Black cow I	10 "	71	8	.
Brown Sheep	26 skins	39	.	.
Black "	10 "	15	.	.
B.T. Sheep	6 "	9	.	.
Br. Cro. gro. bag leathers	10 sides	134	4	.
Undyed buffs	14 "	168	.	.
B.T. soles	24½ lbs.	24	8	.
B.T. splits	20 "	7	8	.
		6480	8	9

Unfinished goods.

Uppers

Black Derby shoes	65 prs.	148	12	.
— do — I	18 "	54	.	.
Brown -do- I	19 "	57	.	.
— do — II	134 "	335	.	.
Black Oxfords II	104 "	235	.	.
— do — I	2 "	6	.	.
Brown -do- I	3 "	9	.	.
— do — II	181 "	452	8	
Black Boot cut	41 "	102	8	
Brown. —do—	10 "	27	8	

Undyed boot cut	74 prs.	17	8	Brown Boys' shoes	3 prs.	6	
Black broque shoes	8 "	32		Black Elastic slippers	22 "	63	
Brown Elastic "	12 "	33		Brown —do—	14 "		
Black " "	15 "	37	8	Black Ammunitions	3 "	9	
Undyed Tennis shoes	9 "	20	4				
Black Balmorals I	8 "	32				4.517	8
—do— II	38 "	133		Built Heels.			
Brown —do— I	6 "	24		Leather heels	293 prs		
—do— II	7 "	24	8	Card board "	397 "	100	
Brown Derby boots I	35 "	140		Damaged "	60 "		
Black —do— I	58 "	232		Steel Pieces Chrome+bark	1703 "	75	
—do— II	23 "	80	8	Black Derby Shoes	11 prs.	44	
Brown —do— II	18 "	63		Black Oxfords	9 "	36	
Undyed Tennis boots	1 pr	3	8	Brown "	15 "	60	
Brown Ammunitions	26 prs.	71	8	Excise Sandals	21 "	42	
Black —do—	16 "	44		Card board insole	94 "		
Undyed Foot ball boots	11 "	38	8	Split insole	11 "	4	4
Brown Side-elastic slippers	106 "	185	8	Undyed buff "	8 "		
Black —do—	22 "	38	8	B.T. sheep sock lining	24 "	1	14
Black Albert slippers	118 "	236		Card board —do—	4 "		4
—do— II	54 "	94	8	Split	4 lbs	1	8
Brown Alberts I	133 "	266		Leatherette Sock lining	3/4 yd	1	
—do— II	87 "	152	4	Tennis shoes	15 prs.	45	
Undyed —do—	8 "	16		Black tie shoes	20 "	65	
Undyed half-slippers	1 pr	1	4	Brown —do—	4 "	12	
Brown —do—	27 prs.	33	12	Brown Oxford	4 "	15	
Black —do—	43 "	53	12	Brown T. Derby	1 pr.	3	12
Ladies' black boots	11 "	66		Boys' shoes	6 prs	12	
Undyed Boys' Tennis boots	3 "	6		Balmoral Boots	2 "	10	
Brown Elcho boots	1 "	15		Black American shoes	16 "	60	
Boys' brown bluchers	32 "	159	12	Brown —do—	14 "	55	
—do— black —do—	89 "			Black Derby shoes	40 "	150	
Black + brown Balmorals	27 "	60	12	Brown shoes 2666	4 "	15	
Black + brown boys' oxfords	81 "	228		—do— 3194	3 "	11	
—do— Derby Shoes	33 "			Brown Albert slippers	2 "	5	
—do— + undyed bar shoes	146 "	219		Black —do—	3 "	7	8
Finished uppers				Tan Derby 2666	1000	1	8
Black Alberts, brown Alberts, S.E. Slip etc	78 prs.	138	8	Black Derby boots	10 prs	50	
Derby Shoes	6 "	15		Tan " "	27 "	135	
				Black Derby shoes	14 "	56	

Tan Derby shoes	12 prs	48	. .	Brown oxford shoes 3193	30 prs	90	. .
Brown shoes (unsoled)	89 "	267	. .	Brown Albert slippers 3217	12 "	24	. .
—do— (soled)	20 "	70	. .	Black —do— 2666	25 "	50	. .
Brown Balmorals	3 "	15	. .	Black oxford shoes 3194	30	90	. .
Black Volunteer boots	2 "	10	. .	—do— 2666	30	90	. .
Black Balmorals	6 "	30	. .	Black Albert slippers	3 "	5	. .
Brown slippers	156 "	312	. .	Black side elastic " 2666	3 "	6	. .
—do— (soled)	21 "	50	. .	Black Boot cut oxford shoes "	6 "	18	. .
Brown Jamadar	1 odd	2	8 . .	Brown —do— side elastic "	3 "	6	. .
Old Vol. boots	4 odds	4	. . .	Brown —do—	6 "	18	. .
—do— shoes	1 pr + 1 odd	3	. .	Brown oxford shoes	3 "	6	. .
Black slippers	39 prs.	78	. .	Blk + Br —do—	6 "	18	. .
—do— (soled)	11 "	27	. .	—do— Derbys	8 "	24	. .
—do—	1 odd	1	4 . .	Blk Derbys 3193	6 "	18	. .
Undyed Tennis shoes	30 prs	120	. .	Br " 3194	1 "	3	. .
" slippers	3½ prs	7	. .	Black + Br Derby shoes	15 "	45	. .
" Boots	17 "	102	. .	Black Balmorals 2666	4 "	16	. .
Cheetah skin slippers	1 pr.	4	. .	Br " "	4 "	16	. .
Black shoes	70 prs.	210	. .	—do— 3193	4 "	16	. .
—do—	22 + 1 odd	67	. .	Brown Derby shoes "	6 "	18	. .
Brown half slippers (soled)	31 prs.	60	. .	Black —do— "	4 "	12	. .
—do— (unsoled)	44 "	55	. .	" and Br Tie shoes	36 "	108	. .
Black —do— (soled)	47½ "	96	. .	Brown boot cut shoes	12 "	36	. .
—do— (unsoled)	37 "	46	. .	Br + blk oxford shoes	19 "	57	. .
Boys' boots black	76 "	228	. .	Black Balmorals	4 "	16	. .
—do— Brown	67 "	201	. .	" Derby shoes	1 "	3	. .
Undyed Tennis shoes	50 "	300	. .	Brown slippers	12 "	24	. .
Brown half slippers	12 "	15	. .	" Derby shoes	8 "	24	. .
—do—	22 "	40	. .	" Brogue "	1 "	4	. .
Black —do—	14 "	24	. .	—do— Chrome soled)	1 "	3	8 . .
Brown tie shoes	6 "	12	. .	Br shooting boots (middle soled)	8 "	40	. .
Black —do—	9 "	18	. .	—do— (without sole)	1 "	4	. .
Brown shoes	14 "	42	. .	Br. oxford shoes (with middle sole)	6 "	18	. .
Black "	14 "	42	. .	—do— 2666	10 "	32	. .
Brown " II (31 oxfords + 40 Derby)	71	213	. .	—do— (Chrome soled)	1 "	3	8 . .
Black "	40 "	120	. .	—do— shooting boots II	8 "	40	. .
Brown Balmorals	12 "	48	. .	—do— I	1 "	6	. .
Black "	12 "	48	. .	Black —do— II	3 "	15	. .
Brown shoes	31 "	93	. .	—do— I	5 "	30	. .
Black "	13 "	39	. .	Black Balmorals II	7 "	28	. .
Brown tie shoes	10 "	20	. .	—do— I	2 "	10	. .
Black —do—	10 "	20	. .	Brown —do— II	9 "	36	. .
Brown slippers	4 "	7	. .	—do— I	4 "	20	. .
—do—	3 "	5	. .	—do— 3634 I	3 "	15	. .
Brown Oxford shoes 2663	30 "	90	. .	Black —do— "	1 "	5	
—do— 3194	30 "	90	. .	Brown Derby shoes (Sample)	1 "		

Brown Derby Shoes 3194.	8 prs.	24	. .	Blk Derby Shoes B.T.	2 prs.	8	8
Black boot cut shoes (heelless)	29½ "	105	. .	Br. & Blk. ½ Albert Slippers	4 "	12	. .
" Derby Shoes	34 "	204	. .	Br Derby Shoes	10 "	45	. .
—do— (heelless)	1 "	5	. .	" Oxfords C.S.	2 "	9	. .
Brown —do—	31 "	306	. .	" Derby Shoes "	2 "	9	. .
" Oxford "	1 "	6	. .	" Oxfords B.T.	2 "	8	8
—do— (heelless)	1000	2	8 . .	" Derby Shoes Planet	10 "	60	. .
Blk & Br Derby (Mckay)	2 prs	7	12 . .	Blk —do—	5 "	30	. .
" Tie Shoes " C.S.	1½ "	12	. .	Seat nailed. —			
Russet slippers "	2½ "	7	8 . .	Blk Derby Shoes Planet. C.S.	4 "	20	. .
Br Derby Planet	8 "	48	. .	" Oxford " Mckay "	1 "	4	. .
Blk Tie Shoes " C.S.	18 "	63	" "	" Derby " "	1 "	4	. .
Br. Derby boots Planet	1 "	8	. .	Br. Balmorals "	3 "	15	. .
—do— Shoes "	31 "	186	. .	" Derby boots "	1 "	5	. .
Br. Ammunition (Mckay)	1 "	5	. .	" Gurgabi shoes "	24 "	72	. .
Blk Derby Shoes	13 "	78	. .	Blk Elastic Slippers "	25 "	75	. .
" Oxford "	11 "	46	. .	Br. Morocco Al. "	12 "	32	. .
" Derby "	16 "	64	. .	" Derby Shoes, Mckay	3 "	12	. .
" Boot cut Mckay B.T.	2 "	8	. .	" Oxford " "	1 "	1	4 .
Br. Balmorals Planet	1 pr	8	. .	Blk Derby Shoes "	2 "	8	. .
Blk Derby Shoes	3 prs	12	. .	Br. " B.T.	1 "	4	. .
Br. Oxford " C.S.	16 "	64	. .	Blk Gurgabi Shoes Chrome	6 "	18	. .
—do— B.T.	1 "	4	. .	" Oxford Planet	2 "	8	. .
Black boot cut —do—	4 "	16	. .	" Derby Shoes	4 "	16	. .
" Derby Shoes " "	1 "	4	. .	Br. Oxford "	1 "	4	. .
Br —do— C.S.	6 "	24	. .	" Elastic "	1 "	4	. .
" Elastic shoes "	1 "	4	. .	" Boot cut "	1 "	4	. .
Blk Gents' Shoes (mckay)	18 "	72	. .	" Derby "	3 "	12	. .
Brown slippers "	39 "	156	. .	" " boots mckay	2 "	8	. .
Black " "	84 "	102	. .	" Boys' boots 2 to 5	3 "	10	. .
" Gents' shoes "	14 "	56	. .	Blk oxfords	1 "	4	. .
Br " " "	25 "	100	. .	" Derby Shoes mckay	1 "	4	. .
" Slippers "	13 "	39	. .	Br. half slippers	3 "	4	8 .
Blk " "	1 "	3	. .	" Brogue Shoes	3 "	15	. .
Br. Derby shoes Planet	3 "	18	. .	Tennis shoes	11 "	82	8 .
Blk " Mckay	2 "	9	. .	Br. Derby Shoes. C.S.	25 "	125	. .
Br " "	1 "	4	8 . .	" Gurgabi " "	24 "	96	. .
Blk Gurgabi Shoes "	2 "	7	8 . .	" Shooting boots "	2 "	21	. .
Odds of various qualities	10	24	4 . .	Blk. "	3 "	30	. .
Heeled.				Br. Balmorals "	5 "	37	8
Br. Ammunition C.S.	2 prs.	12	. .	Blk. " "	2 "	15	. .
" Balmorals	1 "	6	. .	Br. oxford Shoes "	3 "	15	. .
" " " B.T.	4 "	17	. .	Blk " " "	9 "	15	. .
" "	2 "	8	8 . .	Br. Albert Slippers "	7 "	28	. .

~~Blk. Albert Slippers C.S~~	~~pair~~	~~2~~	~~-~~	~~-~~	~~-~~
Blk. Albert Slippers C.S	pair	4	-	-	-
Blk. Derby Slippers	"	5	"	25	-	-
Boys' boots	"	3	"	12	-	-
Blk. Derby	"	10	"	60	-	-
Blk. Gurgaly	"	7	"	28	-	-
Glaostone bags	28"	6		210	-	-
- do -	26"	2		65	-	-
- do -	24"	1		30	-	-
Kit bags	24"	2		72	-	-
- do -	20"	5		125	-	-
Sandals		57	pairs	128	-	-
Blk. Derby Shoes. B.T. Am		68	pairs	289	-	-
- do - B.D. Soles		18	"	76	8	-
- do - pointed		12	"	51	-	-
- do - French		2	"	8	8	-
Blk. Derby shoes pointed		14	"	59	8	-
- do - American		2	"	8	8	-
Brown Derby Shoes B.D		17	"	72	4	-
Brown Derby Shoes French		3	"	12	12	-
- do - pointed		14	"	59	8	-
- do - American		6	"	25	8	-
Blk. oxford Shoes pointed		20	"	85	-	-
- do - Boot cut		6	"	25	8	-
Br. oxfords pointed		15	"	63	12	"
Br. Half Slippers		15	"	30	-	-
Blk. - do -		14	"	28	-	-
Boys' Shoes		10	"	35	-	-
Oxford Shoes C. S.		8	"	36	-	-
Blk. Volunteer Boots		261	"	650	-	-
Br. - do -		48	"	240	-	-
Br. S. E. Slippers		8	"	24	-	-
Ladies' Boots		1	"	8	-	-
Blk. Elastic Slippers		74	"	222	-	-
Police Sandals		108	"	266	-	-
Blk. Balmoral Boots		2	"	12	-	-
Blk. Shooting Boots		4	"	30	-	-
Br. Shooting Boots		3	"	22	8	-

Derby Shoes	6	pairs	27	-	-
Kanalais	4		100	-	-
Saddle	1		25	-	-
Blk. Derby Shoes	2	pairs	9	-	-
" oxford Shoes	1	"	4	8	-
Br Albert Slippers B.S.	1	"	3	0	0
Blk. Side Elastic Slippers C.S	1	"	3	-	-
Blk. Half Slippers	1	"	2	-	-
Undyed Tennis Shoes	1	"	7	8	-
Blk. Half Slippers C.S and BS	12	"	12	0	0
Albert Slippers B.S.	10	"	15	-	-
- do - C.S.	15	"	22	8	-
Blk. Side Elastic M: Slippers	2	"	3	-	-
- do - do - B.S.	8	"	12	-	-
Br. Half Slippers C.S	9	"	9	-	-
- do - B.S.	7	"	7	-	-
Br. Elastic Side Slippers C.S and BS	11	"	17	-	-
Blk. Grecian Slippers.	4	"	8	-	-
Br. Al. Slippers C.S and BS	35	"	54	-	-
Blk. Boots C.S	16	"	64	-	-
Derby Shoes Blk.	4	"	12	-	-
Blk. oxfords	8	"	24	-	-
" Boys' Boots	11	"	33	-	-
" Ladies' "	2	"	10	-	-
" " Shoes	4	"	2	-	-
" Volunteer Boots	9	"	27	-	
" Derby Shoes B.S.	13	"	39	-	
" oxford " "	6	"	18	-	
Brown Derby Shoes C.S.	5	"	15	-	
- do - oxford	14	"	42		
- do - Derby B.S.	19	"	45		
- do - oxford C.S	15	"	45		
- do - Boots	8	"	32		
- do - do, B.S	1	"	3		
Undyed Tennis Shoes	8	"	2		
— do — Boots	2	"			
Undyed Slippers	1	pair			
Volunteers Boots C.S.	8	pairs			

Brown Boots C.S. 6 pairs	21	—	—
-do- Boys' Boots " 32.	64	—	—
-do Boys' Boots B.S. 1/pair	2	—	—
" Shoes C.S. 2.	3	8	—
Ladies Boots C.S. 2.	8	—	—
-do- Shoes " 3.	9	—	—
Brown Albert Slippers C.S. 3.	5	—	—
" Half Slippers 3.	3	—	—
	12749	6	—
Leathers in store	6480	8	9
Less 12½ % depreciation	810	1	1
	5670	7	8
Boot and shoe uppers ...	4.517	8	.
Unfinished goods ...	12.749	6	.
Bag and boot materials ...	14835	8	.
Total	37.772	13	8

Trading account 1913

		To Stock		115433	3	4	
Dec 31	40	" " Stores		14956	15	7	
	82	" Wages		2090	5	8	
	90	" Freight		3409	6	7	
	94	" Sundry Charges Tanning		197	1	5	
	96	" Clearing & Shipping		1465	12	1	
	100	" Wages Tanning		4904	12	4	
	102	" Dis Count		12853	15	4	
	104	" Commission		956	13	"	
	120	" Tanning Charges		45	"	"	
	128	" Finished Leather		6123	5	11	
	132	" Boot Materials		1694	5	"	
	156	" Chemicals		343	4	6	
	168	" Cant. Factory		9589	4	10	
		" Sundry articles		909	11	2	
	60	" Madras Factory		774	12	2	
	50	" Calcutta a/c (Stock) 5%		275	"	"	
	60	" Sundry Charges (M.F.)		4829	1	6	
		By Tanning					150943
	114	" Finished Goods					521
	43	" Stock Tannery					13409
		" " Madras					361
		" " Cantonement					42
	60	" Agency Expenses					222
		" Stores Madras (8657-5-9)					8657
	48	" Tannery					886
		" Cantonement					1103
		To Gross Profit b/d		52975	1	2	52644
				252644	2		

"True copy"
Superintendent

	Ex				
20/4/14	249669	2	5	2,5261	
Gr. Prof —	52975	1	2		
Net Prof —	13129	1	5		

35

1207 Fair draft

Proceedings of the Government of His Highness the Maharaja of Mysore.

R e a d :-

The report on the Examination of the Accounts of the Mysore Tannery for the year 1914 submitted by Mr. S. Shamanna, Assistant Secretary, Financial Department.

Order No. FC 563-6. / FZ 211-15 2

Dated, Bangalore, 26 July 1916.

Recorded.

The attention of the Honorary Secretary and the Directors of the Company is drawn to the short comings noticed in paras 3, 7,8,11,14,16,24,30,33,(6) and (7) of the Report and they are requested to take steps to rectify them.

2. The Government Directors are requested to submit a report to Government at the end of six months, regarding the action taken by the Directorate in the matter.

3. An honorarium of Rs.40/- is sanctioned to Mr. H.Sundera Rao, Accountant, Comptroller's Office who assisted in the Examination of the Accounts outside office hours and in addition to his ordinary duties. It will be paid from the contingent grant of the Comptroller's Office.

11.7.16

Financial Secretary to Government.

Manuscript draft initialled by PL Secy. 27/5

To

The Comptroller to Government.
The Honorary Secretary, Mysore Tannery.
A. Chatterton,Esq.,C.I.E.,Director, Mysore Tannery Ltd.
V.Rangaswamiengar,Esq.B.A.,B.C.E.,Government Director, Mysore Tannery Ltd.

R.N.4.

G.R.S. 28] 4 copies

2715

S. F. File No. 211-15

Serial No. 72

*Diary No. of letter replied to*_____

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

( )

, *the* 191 .

Date of issue_____

Signed by_____

READ—

The report on the Examination of the Accounts of the Mysore Famen for the Year 1914 Submitted by Mr S. Shamanna Asst Sec? Financial Department.

ORDER THEREON.—No.

Recorded.

The attention of the Honourary Secretary and the Directors of the Company is drawn to the Short comings

over.

SUBJECT.

37.

paras 3, 4, 8, 11, 14, 16, 24, 30, 33, (6)(4)(7) of
noticed in the Report and they
are requested to take steps to
rectify them.

2 The Govt Directors ~~is~~ are
requested to ~~send~~ submit a report to Govt at the
end of six months, ~~showing~~ regarding
~~how the action~~ the action taken
by the Directorate in the matter.

3 An honorarium of Rupees ~~Eighty~~ Fifty
is sanctioned to Mr. H. Sundara Rao Accountant Comptr's Office
who assisted in the Examination
of the Accounts ~~is~~ outside office
hours and in addition to his
ordinary duties. It will be
paid from the Contingent Grant
of the Comptroller's Office.

JR
23/5
H.L. Secy

To The Comptr

The Honorary Secy/Secy Treasy
~~from~~ A Chatterton Esq C.I.E.
Govt Director Imperial Treasy Delhi
Secy V Rangaswamiengar Esq B.A.B.C.S.,
Govt Director